



Republic of the Philippines  
 PROVINCE OF LEYTE  
 Municipality of Palo  
 -oOo-

Item No.: 06  
 Date: 18 2025 FEB

**PROVINCIAL BUDGET OFFICE**

February 6, 2025

Hon. LEONARDO M. JAVIER, JR,  
 Vice-Governor and Presiding Officer, and  
**THE HONORABLE MEMBERS**  
 Sangguniang Panlalawigan  
 Province of Leyte

**RELEASED**  
 DATE: 2-7-25  
 NO. # 197  
 BY: [Signature]  
**SANGGUNIANG PANLALAWIGAN**  
**RECEIVED**  
 FEB 07 2025  
 Province of Leyte

**Gentlemen and Ladies:**

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Supplemental Budget No. 02 FY 2024** of the **Municipality La Paz, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 02, Series of 2024** with a total appropriation in the amount of **P5,300,000.00** reveals compliance with the same law and its implementing Rules and Regulations.

It is therefore recommended for approval subject to the following conditions:

1. That the Savings as funding source is duly certified with cash back up and is not restricted by law or other obligations and are made available to support the expenditures under Supplemental Budget No. 02;
2. That the grant of the Collective Negotiation Agreement (CNA) shall be subject to the procedural guidelines of Budget Circular No. 2024-4 dated November 11, 2024 and said grant shall be sourced out from savings identified in the circular;
3. That the grant of One-Time Service Recognition Incentive shall be pursuant to the provisions of Budget Circular No. 2024-7 dated December 16, 2024; and
4. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

Compliance with DBM issuances, and all other accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

**LOCAL FINANCE COMMITTEE:**

[Signature]  
**MARIA GINA P. HIPE**  
 Provincial Budget Officer

[Signature]  
**RUTH Y. SURPIA**  
 Provincial Treasurer

[Signature]  
**AGNES C. RAFON**  
 Provincial Planning and Development  
 Coordinator – Designate

Republic of the Philippines  
**PROVINCE OF LEYTE**  
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**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**1<sup>ST</sup> ENDORSEMENT**  
**15 January 2025**

The **LOCAL FINANCE COMMITTEE** is respectfully requested to review and submit recommendations on the herein enclosed **APPROPRIATION ORDINANCE NO. 02 series 2024, of the MUNICIPALITY OF LA PAZ, LEYTE, AUTHORIZING SUPPLEMENTAL BUDGET NO. 02 FOR FY 2024 INVOLVING AN AMOUNT OF Php 5,300,000.00.**



**FLORINDA JILL S. UYVICO**  
Secretary to the Sanggunian

SP Records  
20250115

REC'D  
Jan 1-16-25



Republic of the Philippines  
Province of Leyte  
MUNICIPALITY OF LA PAZ

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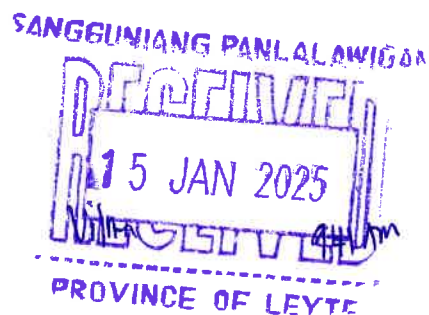
BAGONG PILIPINAS



**OFFICE OF THE SANGGUNIANG BAYAN**

07 January 2025

**FLORINDA JILL S. UYVICO**  
Secretary to the Sanggunian  
Sangguniang Panlalawigan  
Province of Leyte  
Legislative Bldg., Capitol Complex  
Palo, Leyte



Madam:

Respectfully submitting herewith copies of the **Supplemental Budget No. 02 of La Paz, Leyte for CY 2024** for review and perusal of that office.

Please acknowledge receipt hereof and requesting the same be given due course and appropriate action.

Early action hereon will be highly appreciated.

Thank you.

Very truly yours,

**ERWIN M. CERNAL**  
Secretary to the Sanggunian



Republic of the Philippines  
Province of Leyte  
**MUNICIPALITY OF LA PAZ**  
-oOo-



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**OFFICE OF THE SANGGUNIANG BAYAN**

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07 January 2025

**HON. LEONARDO "SANDY" JAVIER, JR.**

Vice Governor and Presiding Officer

The Honorable Members

Sangguniang Panlalawigan

Province of Leyte

Legislative Bldg., Capitol Complex

Palo, Leyte

Dear Honorable Ladies and Gentlemen:

Respectfully submitting herewith copies of the **Supplemental Budget No. 02 of La Paz, Leyte for CY 2024** for review and perusal of that office.

Please acknowledge receipt hereof and requesting the same be given due course and appropriate action.

Early action hereon will be highly appreciated.

Thank you.

Very truly yours,

**ERWIN M. CERNAL**

*Secretary to the Sanggunian*



Republic of the Philippines  
 Province of Leyte  
**MUNICIPALITY OF LA PAZ**  
 -oOo-



**OFFICE OF THE SANGGUNIANG BAYAN**

**APPROPRIATION ORDINANCE NO. 02**  
*Series of 2024*

**RECEIVED**  
 75 JAN 2025  
 SANGGUNIANG BAYAN  
 PROVINCE OF LEYTE

**AN ORDINANCE AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 02, SERIES 2024 INVOLVING AN AMOUNT OF FIVE MILLION THREE HUNDRED THOUSAND PESOS (PHP5,300,000.00) INTENDED FOR THE GRANT OF COLLECTIVE NEGOTIATION AGREEMENT (CNA) AND SERVICE RECOGNITION INCENTIVE (SRI) TO ALL QUALIFIED OFFICIALS AND EMPLOYEES OF THE LOCAL GOVERNMENT UNIT OF LA PAZ, LEYTE**

Be it ordained in Regular Session assembled:

**Section 1.** The Supplemental Budget No. 02 of the Local Government Unit of La Paz, Leyte for Fiscal Year 2024 in the total amount of **FIVE MILLION THREE HUNDRED THOUSAND PESOS (Php5,300,000.00)** intended for the grant of Collective Negotiation Agreement (CNA) and Service Recognition Incentive (SRI) is hereby authorized and approved.

The budget documents consisting of the following are incorporated herein and made integral part of this Ordinance:

1. LBP Form 8 - Statement of Funding Sources
2. LPB Form 9 – Statement of Supplemental Appropriations FY 2024
3. Certification of Availability of Funds
4. Supplemental Investment Program

**Section 2. Source of Funds.** The sources of funds for the Supplemental Budget in the total amount of **FIVE MILLION THREE HUNDRED THOUSAND PESOS (Php5,300,000.00)** shall be as follows:

FUND SOURCE	AMOUNT
Funds Actually Available	
1.0 New Revenue Sources	
Tax Revenue	
Loan Proceeds (Borrowings)	
2.0 Actual Collection in Excess of the Estimated Income	
3.0 Savings	
Savings from MOOE CY 2024	₱ 3,180,000.00
Savings from Vacant Positions CY 2024	₱ 827,194.45
Unappropriated Surplus Prior Years	₱ 1,292,805.55
4.0 Realignment	
5.0 Realignment	
<b>TOTAL</b>	<b>₱ 5,300,000.00</b>

**Section 3. Use of Funds.** The amount of **FIVE MILLION THREE HUNDRED THOUSAND PESOS (Php5,300,000.00)** is hereby appropriated for the Supplemental Budget of the Local Government Unit of La Paz, Leyte, as follows:

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS**

La Paz, Leyte

Supplemental Budget No. 02 CY 2024

Implementing Office	Personal Services	AIP Ref. Code	Object of Expenditures	Account Code	TOTAL
MAYOR'S OFFICE	Payment for CNA	1000-000-3-1-01-001-001-001-1	other bonuses & allowances	5-01-02-990	240,000.00
	Payment for SRI	1000-000-3-1-01-001-001-001-2	other bonuses & allowances	5-01-02-990	160,000.00
SB	Payment for CNA	1000-000-3-1-02-001-001-001-1	other bonuses & allowances	5-01-02-990	420,000.00
	Payment for SRI	1000-000-3-1-02-001-001-001-2	other bonuses & allowances	5-01-02-990	280,000.00
REGISTRAR	Payment for CNA	1000-000-3-1-12-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	Payment for SRI	1000-000-3-1-12-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00
MPDO	Payment for CNA	1000-000-3-1-09-001-001-001-1	other bonuses & allowances	5-01-02-990	120,000.00
	Payment for SRI	1000-000-3-1-09-001-001-001-2	other bonuses & allowances	5-01-02-990	80,000.00
MBO	Payment for CNA	1000-000-3-08-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	Payment for SRI	1000-000-3-08-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00
ACCOUNTING	Payment for CNA	1000-000-3-1-07-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	Payment for SRI	1000-000-3-1-07-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00
MTO	Payment for CNA	1000-000-3-1-05-001-001-001-1	other bonuses & allowances	5-01-02-990	390,000.00
	Payment for SRI	1000-000-3-1-05-001-001-001-2	other bonuses & allowances	5-01-02-990	260,000.00
ASSESSOR'S	Payment for CNA	1000-000-3-1-06-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	Payment for SRI	1000-000-3-1-06-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00

Implementing Office	Personal Services	AIP Ref. Code	Object of Expenditures	Account Code	TOTAL
RHU	Payment for CNA	3000-000-3-1-11-001-001-001-1	other bonuses & allowances	5-01-02-990	300,000.00
	Payment for SRI	3000-000-3-1-11-001-001-001-2	other bonuses & allowances	5-01-02-990	200,000.00
MSWDO	Payment for CNA	3000-000-3-2-05-001-001-001-1	other bonuses & allowances	5-01-02-990	240,000.00
	Payment for SRI	3000-000-3-2-05-001-001-001-2	other bonuses & allowances	5-01-02-990	160,000.00
AGRICULTURIST	Payment for CNA	8000-000-3-2-03-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	Payment for SRI	8000-000-3-2-03-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00
ENGINEERING	Payment for CNA	8000-000-3-1-10-001-001-001-1	other bonuses & allowances	5-01-02-990	90,000.00
	Payment for SRI	8000-000-3-1-10-001-001-001-2	other bonuses & allowances	5-01-02-990	60,000.00
POP DEV	Payment for CNA	3000-000-3-3-011-001-001-001-1	other bonuses & allowances	5-01-02-990	90,000.00
	Payment for SRI	3000-000-3-3-011-001-001-001-2	other bonuses & allowances	5-01-02-990	60,000.00
OPER. OF INFIRMARY	Payment for CNA	8000-000-3-3-02-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	Payment for SRI	8000-000-3-3-02-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00
OPER. SH	Payment for CNA	8000-000-3-3-01-001-001-001-1	other bonuses & allowances	5-01-02-990	60,000.00
	Payment for SRI	8000-000-3-3-01-001-001-001-2	other bonuses & allowances	5-01-02-990	40,000.00
OPER. OR TERMINAL	Payment for CNA	8000-000-3-3-03-001-001-001-1	other bonuses & allowances	5-01-02-990	90,000.00
	Payment for SRI	8000-000-3-3-03-001-001-001-2	other bonuses & allowances	5-01-02-990	60,000.00
OPER. OF WATERSYSTEM	Payment for CNA	8000-000-3-3-04-001-001-001-1	other bonuses & allowances	5-01-02-990	120,000.00
	Payment for SRI	8000-000-3-3-04-001-001-001-2	other bonuses & allowances	5-01-02-990	80,000.00

Implementing Office	Personal Services	AIP Ref. Code	Object of Expenditures	Account Code	TOTAL
HR	Payment for CNA	1000-000-3-3-09-001-001-001-1	other bonuses & allowances	5-01-02-990	30,000.00
	Payment for SRI	1000-000-3-3-09-001-001-001-2	other bonuses & allowances	5-01-02-990	20,000.00
DRR	Payment for CNA	1000-000-3-3-10-001-001-001-1	other bonuses & allowances	5-01-02-990	90,000.00
	Payment for SRI	1000-000-3-3-10-001-001-001-2	other bonuses & allowances	5-01-02-990	60,000.00
<b>GRAND TOTAL</b>					<b>5,300,000.00</b>

**TOTAL APPROPRIATION ..... ₱5,300,000.00**

**Section 4. Payment of Collective Negotiation Agreement (CNA).** The payment/disbursement of Collective Negotiation Agreement (CNA) to all qualified employees under the Local Government Unit of La Paz, Leyte shall be in accordance with the Department of Budget and Management (DBM) Budget Circular No. 2024 – 4 issued on November 11, 2024.

**Section 5. Payment of Service Recognition Incentive (SRI).** The payment/disbursement of Service Recognition Incentive (SRI) to all qualified employees under the Local Government Unit of La Paz, Leyte shall be in accordance with the Department of Budget and Management (DBM) Budget Circular No. 2024 – 7 issued on December 16, 2024.

**Section 6. Separability Clause.** If, for any reason, any section or provision of this Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

**Section 7. Effectivity.** The provisions of this Ordinance shall take effect on December 17, 2024.

**ENACTED:** This 17<sup>th</sup> day of December 2024 at La Paz, Leyte.

**I HEREBY CERTIFY** to the correctness of the foregoing quoted resolution which was duly adopted by the Sangguniang Bayan of La Paz, Leyte during its special session held on **December 17, 2024.**

**ERWIN M. CERNAL**  
Secretary to the Sanggunian

**ATTESTED BY:**

**LYNDO A. QUINA**  
Municipal Vice Mayor/Presiding Officer

**APPROVED BY:**

**ANGEL A. SIA, JR.**  
Municipal Mayor





Republika han Pilipinas  
Probinsiya han Leyte  
BUNGTO HAN LA PAZ



BUHATAN HAN MEYOR

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December 16, 2024

**HON. LYNDO A. QUIÑA**  
Vice Mayor & Presiding Officer and  
The Honorable Members of the Sangguniang Bayan  
Municipality of La Paz  
La Paz, Leyte

Gentlemen/Mesdames:

Respectfully submitting herewith the **Supplemental Budget No. 02 of La Paz, Leyte for CY 2024** for legislation and approval by that honorable body.

Early action herein will be highly appreciated.

Respectfully yours,

  
**ENGR. ANGEL ARAS SIA, JR.**  
Municipal Mayor


**STATEMENT OF FUNDING SOURCES**  
 (Supplemental Budget No. 02)  
 CY 2024

La Paz  
 \_\_\_\_\_  
 Municipality  
 \_\_\_\_\_  
 General  
 \_\_\_\_\_  
 Fund/Special Account

PARTICULARS	ACCOUNT CLASSIFICATION	AMOUNT
1.0 New Revenue Sources Tax Revenue Loan Proceeds (Borrowing)		
2.0 Actual Collection in Excess of the Estimated Income		
3.0 Savings Savings from MOOE CY 2024		3,180,000.00
Savings from Vacant Positions CY 2024		827,194.45
Unappropriated Surplus Prior Years		1,292,805.55
4.0 Realignment		
5.0 Reversion		
<b>TOTAL AVAILABLE RESOURCES</b>		<b>5,300,000.00</b>

Certified Correct:

  
**MARY ANN RIZA S. QUIÑA**  
 Acting Municipal Treasurer

  
**DIONAH FRANCES B. PERANTE-ALBOS**  
 Municipal Accountant

**STATEMENT OF SUPPLEMENTAL APPROPRIATIONS**

La Paz, Leyte

Supplemental Budget No. 02 CY 2024

Impelmenting Office	Personal Services	AIP Ref. Code	Object of Expenditures	Account Code	TOTAL
Mayor's Office	Payment for CNA	1000-000-3-1-01-001-001-001-1	other bonuses & allowances	5-01-02-990	240,000.00
	payment for SRI	1000-000-3-1-01-001-001-001-2	other bonuses & allowances	5-01-02-990	160,000.00
SB	Payment for CNA	1000-000-3-1-02-001-001-001-1	other bonuses & allowances	5-01-02-990	420,000.00
	payment for SRI	1000-000-3-1-02-001-001-001-2	other bonuses & allowances	5-01-02-990	280,000.00
REGISTRAR	Payment for CNA	1000-000-3-1-12-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	payment for SRI	1000-000-3-1-12-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00
MPDO	Payment for CNA	1000-000-3-1-09-001-001-001-1	other bonuses & allowances	5-01-02-990	120,000.00
	payment for SRI	1000-000-3-1-09-001-001-001-2	other bonuses & allowances	5-01-02-990	80,000.00
MBO	Payment for CNA	1000-000-3-08-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	payment for SRI	1000-000-3-08-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00
ACCOUNTING	Payment for CNA	1000-000-3-1-07-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	payment for SRI	1000-000-3-1-07-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00
MTO	Payment for CNA	1000-000-3-1-05-001-001-001-1	other bonuses & allowances	5-01-02-990	390,000.00
	payment for SRI	1000-000-3-1-05-001-001-001-2	other bonuses & allowances	5-01-02-990	260,000.00
ASSESSOR'S	Payment for CNA	1000-000-3-1-06-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	payment for SRI	1000-000-3-1-06-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00
RHU	Payment for CNA	3000-000-3-1-11-001-001-001-1	other bonuses & allowances	5-01-02-990	300,000.00
	payment for SRI	3000-000-3-1-11-001-001-001-2	other bonuses & allowances	5-01-02-990	200,000.00
MSWDO	Payment for CNA	3000-000-3-2-05-001-001-001-1	other bonuses & allowances	5-01-02-990	240,000.00
	payment for SRI	3000-000-3-2-05-001-001-001-2	other bonuses & allowances	5-01-02-990	160,000.00
AGRICULTURIST	Payment for CNA	8000-000-3-2-03-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	payment for SRI	8000-000-3-2-03-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00
ENGINEERING	Payment for CNA	8000-000-3-1-10-001-001-001-1	other bonuses & allowances	5-01-02-990	90,000.00
	payment for SRI	8000-000-3-1-10-001-001-001-2	other bonuses & allowances	5-01-02-990	60,000.00
POP DEV	Payment for CNA	3000-000-3-3-011-001-001-001-1	other bonuses & allowances	5-01-02-990	90,000.00
	payment for SRI	3000-000-3-3-011-001-001-001-2	other bonuses & allowances	5-01-02-990	60,000.00
OPER. OF INFIRMARY	Payment for CNA	8000-000-3-3-02-001-001-001-1	other bonuses & allowances	5-01-02-990	150,000.00
	payment for SRI	8000-000-3-3-02-001-001-001-2	other bonuses & allowances	5-01-02-990	100,000.00

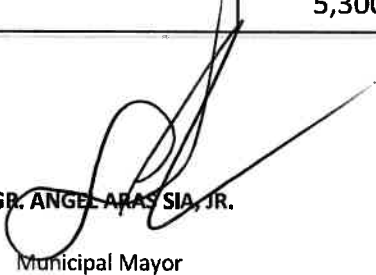
OPER. SH	Payment for CNA	8000-000-3-3-01-001-001-1	other bonuses & allowances	5-01-02-990	60,000.00
	payment for SRI	8000-000-3-3-01-001-001-2	other bonuses & allowances	5-01-02-990	40,000.00
OPER. OR TERMINAL	Payment for CNA	8000-000-3-3-03-001-001-1	other bonuses & allowances	5-01-02-990	90,000.00
	payment for SRI	8000-000-3-3-03-001-001-2	other bonuses & allowances	5-01-02-990	60,000.00
OPER. OF WATERSYSTEM	Payment for CNA	8000-000-3-3-04-001-001-1	other bonuses & allowances	5-01-02-990	120,000.00
	payment for SRI	8000-000-3-3-04-001-001-2	other bonuses & allowances	5-01-02-990	80,000.00
HR	Payment for CNA	1000-000-3-3-09-001-001-1	other bonuses & allowances	5-01-02-990	30,000.00
	payment for SRI	1000-000-3-3-09-001-001-2	other bonuses & allowances	5-01-02-990	20,000.00
DRR	Payment for CNA	1000-000-3-3-10-001-001-1	other bonuses & allowances	5-01-02-990	90,000.00
	payment for SRI	1000-000-3-3-10-001-001-2	other bonuses & allowances	5-01-02-990	60,000.00
<b>GRAND TOTAL</b>					<b>5,300,000.00</b>

Prepared by:

  
**GENEVIEVE ANNE Z. DEJARESCO**

Municipal Budget Officer

Approved by:

  
**ENGR. ANGEL ARAS SIA, JR.**

Municipal Mayor



Republic of the Philippines  
Province of Leyte  
Municipality of La Paz



## **CERTIFICATION OF AVAILABILITY OF FUNDS**

**THIS IS TO CERTIFY** that the amount of Five Million Three Hundred Thousand Pesos (Php 5,300,000.00) from the Savings of the Vacant Positions, savings from MOOE CY 2024 General Fund Budget from different offices and Unappropriated Surplus from Prior Years is available for re-appropriation.

This Certification is issued as cash available from the 2024 savings as supporting document for the 2024 General Fund Supplemental Budget No. 02.

*DUKO - 01*  
**DIONAH FRANCES B. PERANTE-ALBOS**  
Municipal Accountant

  
**MARY ANN RIZA S. QUIÑA**  
Acting Municipal Treasurer



Republic of the Philippines  
Province of Leyte  
Municipality of La Paz

## CERTIFICATION AS TO AVAILABILITY OF APPROPRIATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the amount of Five Million Three Hundred Thousand Pesos (Php 5,300,000.00) is available for Supplemental Budget No. 02 for CY 2024.

WE FURTHER CERTIFY that this amount has not been reserved for payment of any obligation of the municipality.

Issued this 16<sup>th</sup> day of December, 2024 at La Paz, Leyte.

CERTIFIED CORRECT:

LOCAL FINANCE COMMITTEE:

*dudd. al*  
DIONAH FRANCES B. PERANTE-ALBOS  
Municipal Accountant

*MARY ANN RIZA S. QUIÑA*  
MARY ANN RIZA S. QUIÑA  
Acting Municipal Treasurer

*gd*  
GENEVIEVE ANNE Z. DEJARESCO  
Municipal Budget Officer

*JAMES CHRISTIAN T. BAUTISTA*  
EnP. JAMES CHRISTIAN T. BAUTISTA  
MPDC

Noted:

*ANGEL ARAS SIA, JR.*  
ENGR. ANGEL ARAS SIA, JR.  
Municipal Mayor



Republic of the Philippines  
Province of Leyte  
**Municipality of La Paz**



## CERTIFICATION

THIS IS TO CERTIFY that the Local Government Unit of La Paz, Leyte had an accomplishment of 70% as of September 30, 2024 with regards to the implementation of all Programs, Projects and Activities (PPAs) as reflected in the approved Budget for FY 2024 wherein said accomplishment is the consolidated average as certified by each office/department.

This certification is being issued in support for the Collective Negotiation Agreement (CNA) Incentive for FY 2024, of the Local Government Unit of La Paz, Leyte.

Certified Correct:

  
**MARY ANN RIZA S. QUIÑA**  
Acting-Municipal Treasurer

  
**GENEVIEVE ANNE Z. DEJARESCO**  
Municipal Budget Officer

*Quico Qui*  
**DIONAH FRANCES P. ALBOS**  
Municipal Accountant

  
**EnP JAMES CHRISTIAN T. BAUTISTA**  
Municipal Planning & Dev't Officer

APPROVED:

  
**ENGR. ANGEL ARAS SIA, JR.**  
Municipal Mayor



**CERTIFICATION OF SAVINGS**

Maintenance and Other Operating Expense (MOOE) savings for the period January 1 to Sept. 31, 2024 enumerated down as follows:

Office	Expense	Amount
<b>Mayor's Office</b>	R/M Expense	606,351.25
	Supplies & Material Expense	516,434.24
	Travelling Expense	690,957.74
	Advertising expense	30,000.00
<b>SB</b>	Supplies & Material Expense	60,000.00
<b>MPDO</b>	R/M Expense	54,700.00
	Supplies & Material Expense	105,406.88
	Travelling Expense	53,952.50
<b>MLGOO</b>	Supplies & Material Expense	11,950.00
<b>LCR</b>	R/M Expense	8,750.00
	Supplies & Material Expense	113,827.76
	Travelling Expense	138,594.00
<b>Budget</b>	R/M Expense	1,000.00
	Supplies & Material Expense	9,000.00
<b>Accounting</b>	R/M Expense	3,750.00
	Supplies & Material Expense	4,275.96
<b>Treasury</b>	Supplies & Material Expense	17,645.67
<b>Assessor's</b>	R/M Expense	7,310.00
	Supplies & Material Expense	7,577.41
	Travelling Expense	79,894.00
<b>MHO</b>	R/M Expense	6,000.00
<b>MSWDO</b>	Supplies & Material Expense	231,665.67
	R/M Expense	16,000.00
	Supplies & Material Expense	19,083.75
<b>PPO</b>	Travelling Expense	15,708.01
	Supplies & Material Expense	17,635.00
	Travelling Expense	13,815.00
<b>Agriculture</b>	R/M Expense	1,200.00
	Supplies & Material Expense	56,291.20
	Travelling Expense	13,815.00
<b>Engineering</b>	R/M Expense	61,000.00
	Supplies & Material Expense	28,158.89
	Travelling Expense	23,831.76
<b>LAPWAS</b>	Supplies & Material Expense	50,540.04
	Travelling Expense	20,000.00
<b>LDRRM</b>	Supplies & Material Expense	59,783.55
<b>HR</b>	Supplies & Material Expense	9,174.72
	Travelling Expense	14,920.00
<b>GRAND TOTAL</b>		<b>3,180,000.00</b>

Certified Correct:

**GENEVIEVE ANNE Z. DEJARESCO**  
Municipal Budget Officer

**MARY ANN RIZA S. QUIÑA**  
Acting-Municipal Treasurer

*CLARA - 011*  
**DIONAH FRANCES P. ALBOS**  
Municipal Accountant

Noted by:

**ENGR. ANGEL ABAS SIA, JR.**  
Municipal Mayor





Republic of the Philippines  
Province of Leyte  
Municipality of La Paz, Leyte

Composition of Government Equity  
As of December 31, 2023

Receivables		14,283,792.98
Inventories		3,300,736.18
Prepayments		116,405.47
Property, Plant and Equipment (Net of Depreciation)		223,788,770.12
Obligated Allotment of which no liability has been recognized		
CONLA-Prior Years Balance	11,616,959.46	
SAAOB 2023-Continuing	<u>20,909,851.50</u>	32,526,810.96
Total Continuing Appropriations/Obligated Allotments		8,053,287.26
Extra Cash Available for Operations (Reconciling Item)		<u>282,069,802.97</u>
<b>GOVERNMENT EQUITY (as per Financial Statements)</b>		<b><u>282,069,802.97</u></b>

**ANALYSIS OF CASH AVAILABLE FOR OPERATIONS**

Cash Local Treasury		461,915.87
Petty Cash		75,000.00
Cash in Bank - Local Currency, Current Account		<u>71,562,348.19</u>
<b>TOTAL CASH</b>		<b>72,099,264.06</b>
Less:		
Payables	43,136,125.30	
Continuing Appropriations/Obligated Allotments	<u>20,909,851.50</u>	64,045,976.80
<b>EXTRA CASH AVAILABLE FOR OPERATIONS/Savings</b>		<b>8,053,287.26</b>
Less: RESTRICTED AMOUNTS		
<b>UNRESTRICTED SURPLUS/SAVINGS-General Fund</b>		<b><u>8,053,287.26</u></b>

Prepared by:

*Dionah Frances B. Perante-Albos*  
Dionah Frances B. Perante-Albos  
Municipal Accountant



Republic of the Philippines  
Province of Leyte  
Municipality of La Paz

**LA PAZ ASSOCIATION OF GOVERNMENT EMPLOYEES**

**RESOLUTION NO. 2023-1**

**A RESOLUTION RESPECTFULLY RECOMMENDING TO THE OFFICE OF THE LOCAL CHIEF EXECUTIVE OF LA PAZ, LEYTE FOR APPROVAL OF THE INTERNAL GUIDELINES ON THE PAYMENT OF THE FY 2023 COLLECTIVE NEGOTIATION AGREEMENT (CNA) INCENTIVE TO ALL QUALIFIED OFFICIALS AND EMPLOYEES OF LGU-LA PAZ PURSUANT TO BDM BUDGET CIRCULAR NO. 2023-1**

**WHEREAS**, by virtue of the subsisting Collective Negotiation Agreement (CNA) between LGU-La Paz Management and La Paz Association of Government Employees (LAGE), and pursuant to DBM Budget Circular No. 2022-1 "Guidelines for the Grant of Collective Negotiation Agreement (CNA) Incentive for FY 2023" dated November 3, 2021, a Collective Negotiation Agreement (CNA) Incentive will be granted;

**WHEREAS**, pursuant to the Procedural Guidelines set forth in the aforesaid DBM Circular, the LGU Union-Management Consultative Committee was convened to determine if the agency is qualified for the grant of Consultative Negotiation Agreement (CNA) Incentive and to formulate the internal guidelines to be followed in the grant of the CNA Incentive, among others;

**WHEREAS**, the LA PAZ ASSOCIATION OF GOVERNMENT EMPLOYEES has found out that the agency is qualified for the grant of Collective Negotiation Agreement (CNA) Incentives;

**WHEREFORE**, on motion of **ALDWIN G. TERADO**, seconded by all committee members present, be it

**RESOLVED** to respectfully recommended to the Office of the Local Chief Executive of La Paz, Leyte for approval the internal guidelines on the payment of the FY 2023 Collective Negotiation Agreement (CNA) Incentive to all qualified Officials and Employees of LGU-La Paz pursuant to DBM Budget Circular No. 2023-1, as follows:

**I. BASIC FOR PAYMENT OF CNA INCENTIVE**

- a) The incentive shall be paid in accordance with the provision, terms, and conditions of the CNA, all applicable laws, rules and regulation's;
- b) The CNA Incentive for the year shall be a one-time benefit to the granted not earlier than December 15, 2023, consistent with the DBM policy on the one-year validity of appropriations and allotments provided under Section 81 of the General Provision of the FY 2023 General Appropriations Act (GAA).

**II. ENTITLEMENT TO CNA INCENTIVE**

The following are intitled to receive the CNA Incentive:

- a) Permanent, casual and conterminous employees, as of December 14, 2023, are all members of La Paz Association of Government Employees,
- b) Department Heads and Municipal Officials, as of December 14, 2023, subject to the assessment and collection of agency fee in the amount of Two Thousand Pesos (Php 2,000.00) only;

**III. NON-ENTITLEMENT TO CNA INCENTIVE**

The following are not entitled to receive the CNA Incentive:

- a) Those hired through consultancy, contract of service and job order where no employer-employee relationship exists between them and LGU- La Paz.

**IV. FUND SOURCES OF THE CNA INCENTIVE**

- a) Payment of the CNA Incentive shall be sourced solely from the allowable Maintenance and Other Operating Expenses (MOOE) allotments for the year, limited to the following MOOE items:

- 1. Travelling Expenses
- 2. Communication Expenses
- 3. Repairs and Maintenance
- 4. Transportation and Delivery Expenses
- 5. Supplies and Materials
- 6. Utility Expenses

**V. PAYMENT OF CNA INCENTIVE**

- a) The CNA Incentive for FY 2023 shall be in the amount of Twenty Thousand Pesos (Php. 20,000.00) per qualified employee;
- b) Payment of the CNA Incentive for FY 2023 shall be determined based on the amount of savings from the above-mentioned MOOE items;

**VI. EFFECTIVITY**

These internal guidelines shall take effect immediately.

**APPROVED ANUANIMOUSLY** the 14<sup>th</sup> day of December 2023 during the committee meeting held at MSVP Hall, La Paz, Leyte.

**ATTESTED:**

  
**FROILAN R. PUNDAVELA**  
*Executive Assistant IV*

*0100 . 01*  
**DIONAH FRANCES P. ALBOS**  
*Municipal Accountant*

  
**GENEVIEVE ANN Z. DEJARESCO**  
*Municipal Budget Officer*

  
**MICHAEL Y. RAPADA**  
*LAGE President*

  
**JOSEPH GLENN P. ABAC**  
*LAGE Vice-President*

  
**MARY JANE T. ISMAEL**  
*LAGE Secretary*

**APPROVED:**

  
**ENGR. ANGEL ARAS SIA, JR.**  
*Municipal Mayor*